

§ 1242.10

the applicable natural expense associated with “XX” symbol shall be the same for both the dependent and independent accounts.

(b) To illustrate, § 1242.10 provides instructions for separating common Way and Structures, Administration—Track accounts (dependent accounts) designated by XX-19-02. The separation is based on certain other common Way and Structures accounts including Roadway—Running, XX-17-10, and Roadway—Switching, XX-18-10.

(c) As § 1242.05 states, the “XX” symbol denotes the following natural expenses for Way and Structures administration functions:

- 11—Salaries and wages,
- 21—Materials, tools, supplies, fuels, and lubricants,
- 41—Other purchased services, and
- 61—General.

These natural expenses shall be individually applied to the separation rules in § 1242.10. In each case, the independent accounts providing the basis for freight/passenger separation of the dependent account shall have the same natural expense designation. For example, the basis of separating account 11-19-02, Salaries and Wages, Way and Structures, Administration—Track, would be based on certain independent accounts including 11-17/18-10, Salaries and Wages, Way and Structures, Running/Switching, Repair and Maintenance, Roadway.

OPERATING EXPENSES—WAY AND STRUCTURES

§ 1242.10 Administration—track (account XX-19-02).

Separate common administration—track expenses between freight and passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

- Roadway:
 - Running (XX-17-10)
 - Switching (XX-18-10)
- Ties:
 - Running (21-17-13)
 - Switching (21-18-13)
- Rails:
 - Running (21-17-14)
 - Switching (21-18-14)
- Other Track Materials:
 - Running (21-17-15)

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- Switching (21-18-15)
- Ballast:
 - Running (21-17-16)
 - Switching (21-18-16)
- Track Laying and Surfacing:
 - Running (XX-17-17)
 - Switching (XX-18-17)
- Road Property Damaged:
 - Running (XX-17-48)
 - Switching (XX-18-48)
 - Other (XX-19-48)
- Dismantling Retired Road Property:
 - Running (XX-17-39)
 - Switching (XX-18-39)
 - Other (XX-19-39)

§ 1242.11 Administration—bridges and buildings (account XX-19-03).

Separate common administration—bridges and buildings expenses between freight and passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

- Tunnels and Subways:
 - Running (XX-17-11)
 - Switching (XX-18-11)
- Bridges and Culverts:
 - Running (XX-17-12)
 - Switching (XX-18-12)
- Electric Power Systems (XX-19-21)
- Station and Office Buildings (XX-19-23)
- Shop Buildings:
 - Locomotives (XX-19-24)
 - Other Equipment (XX-19-26)
 - Locomotive Servicing Facilities (XX-19-27)
 - Miscellaneous Buildings and Structures (XX-19-28)

§ 1242.12 Administration—signals (account XX-19-04).

Separate common administration—signals expenses between freight and passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

- Signals and Interlockers:
 - Running (XX-17-19)
 - Switching (XX-18-19)

§ 1242.13 Administration—communications (account XX-19-05).

Separate common administration—communications expenses between freight and passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

- Communications Systems (XX-19-20)